



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: October 30, 2000

Ancillary Document being reviewed (provide number and title): ETA 316.08.193 Sales to nonresidents.

Date last Issued: July 25, 1993

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-193 Inbound and outbound interstate sales of tangible personal property

Purpose of the document: The ETA provides detailed information with respect to the application of the sales tax exemption for purchases of tangible personal property for use outside this state by persons residing in state, possessions, and Canadian provinces that impose a retail sales tax of less than three percent. The ETA discusses the documentation sellers must maintain to substantiate the tax-exempt sales. The ETA also explains how corporate nonresidents may take advantage of the exemption.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
X	



	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Review recommendation:	A. Update	<input type="checkbox"/>
	B. Repeal	<input type="checkbox"/>
	C. Leave as is	<input checked="" type="checkbox"/>
	D. Incorporate into rule and repeal	<input type="checkbox"/>

Briefly explain your recommendation:

Although WAC 458-20-193 mentions this exemption, the detailed nature of the information contained in this document is best retained in an interpretive statement.

Manager Action: ☐ Accepted recommendation Date: _____

☐ Returned for further review Date: _____

Comments _____